

C O P Y

MEMORANDUM

30 June 1947

TO : Executive Officer, Contact Branch
FROM : Assistant Chief, Finance Division
SUBJECT: Taxicab Fares

In furtherance of our recent conversations and correspondence relative to the propriety of the use of taxicabs by civilian employees in a travel status, it is desired to quote for your further information, the following excerpt from a Decision rendered by the Comptroller General of the United States to the Director, Office of Scientific Research and Development on 18 April 1947:

"With respect to your general question regarding the use of taxicabs, it may be stated that in the absence of some statute or regulation to the contrary, the general rule necessarily is that transportation must be by the most economical means usually used by the public generally unless it clearly is shown that some other means of transportation was used primarily in the interests of the Government. Paragraph 8(a) of the Standardized Government Travel Regulations provides:

"(a) The usual taxicab fares from station, wharf, or other terminal to either place of abode or place of business, and from either place of abode or place of business to station, wharf, or other terminal will be allowed."

That paragraph ~~ix~~ dispenses with the necessity of showing that the interests of the Government required the use of a taxicab rather than a cheaper means of transportation under the conditions specified, but neither that paragraph nor any other provision of law or regulation of which I am aware purports to authorize the use of taxicabs generally. While the saving of time is one of the factors which may be taken into consideration in determining whether the use of taxicabs is in the interests of the Government, it cannot be presumed in every instance that the Government necessarily benefits by a saving of time or that its interests would not as well be served by the use of a slower or cheaper means of transportation. Therefore, a showing is required in each instance of the facts which warrant a conclusion that the use of taxicabs was in the interests of the United States and, for similar reasons, it has been held that a broad or general administrative determination that the regular use of taxicabs by a particular employee or class of employees is a necessity at all

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times may not be accepted as establishing that other cheaper means of transportation such as are used by the public generally cannot be used advantageously in the interests of the Government. 23 Comp. Gen. 310.

The reasons advanced in your letter for urging that the rules heretofore established regarding the use of taxicabs be changed or modified have been carefully considered and after due deliberation it is concluded that they do not form an adequate basis for any change in the rules heretofore established which have evolved from a long line of decisions of the accounting officers.

Therefore, I have to advise that in the absence of appropriate legislative enactment, it would not be proper for this office to approve the use of taxicabs, without restriction, by a particular officer or employee, as it is not believed that such use would be necessary at all times and under all conditions.

It will be noted that the comments of the Comptroller General of the United States as set forth above, substantially corroborates the information which has previously been furnished your office. Particular attention is directed to the fact that the General Accounting Office consistently refuses to accept any kind of "blanket" statement or justification for the use of taxicabs by a traveler, but requires a specific explanation with respect to all taxi fares expended when the applicable travel account is submitted.

It is realized that it is more advantageous and economical to the Government, in many instances, to use taxis, particularly where much contact work is being performed and that their use permits the more expeditious performance of the traveler's duties, however, until existing laws and/or regulations are made more lenient in this respect by appropriate provisions, it will be necessary to continue to require appropriate justifications in each case.

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Assistant Chief,
Finance Division

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